

FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

2014 MAR -5 P 3:14

UNITED STATES OF AMERICA

v.

JOHN B. ESNAASHARI
CAR CITY, INC., and
M.G.M MANAGEMENT, INC.
Defendants.

CLERK'S OFFICE
AT BALTIMORE

- * CRIMINAL NO. L-11-406
- * Counts 1; 9-11: 31 U.S.C. § 5324(a)(3)
(Structuring Currency Deposits)
- * Counts 2-8: 31 U.S.C. § 5324(a)(1)
(Attempting to Cause a Financial
Institution to Fail to File)
- * Counts 12-14: 26 U.S.C. § 7206(1)
(Making and Subscribing to a False Tax
Return)
- * Forfeiture: 31 U.S.C. § 5317(c)

SUPERSEDING INDICTMENT

COUNT 1
(Structuring Currency Deposits)

The Grand Jury for the District of Maryland charges that:

Introduction

At all times relevant to this Indictment:

1. Defendant **JOHN B. ESNAASHARI** was the owner and operator of Defendant **CAR CITY, INC.**, an auto repair and car sale business operating at 6215 Belair Road, Baltimore, Maryland 21206.
2. **JOHN B. ESNAASHARI** was the owner and operator of Defendant **M.G.M. MANAGEMENT, INC.**, a real estate management business with its principal office at 10502 Willow Vista Way, Cockeysville, Maryland 21030.

3. **JOHN B. ESNAASHARI** was the owner and operator of Phoenix Sedan, Riders Inc., and Maryland Transport, Inc., all taxicab businesses operated from 6215 Belair Road, Baltimore, Maryland 21206.

4. From at least January 2009 through at least December 2010, **CAR CITY, INC.** maintained bank accounts at Bank of America, N.A. (account number *****8888) and M&T Bank (account number *****7300). From at least January 2009 through at least December 2010, **M.G.M. MANAGEMENT, INC.** maintained a bank account at Bank of America, N.A. (account number *****5708). From at least January 2009 through at least December 2010, **JOHN B. ESNAASHARI** maintained bank accounts at Point Breeze Credit Union (*****280-2) and M&T Bank (account number *****6692). **JOHN B. ESNAASHARI** was a signatory on all of the above accounts.

5. Title 31, United States Code, Section 5313, and 31 C.F.R. §§ 103.22(b)(1) and 103.27(a) (recodified as 31 C.F.R. §§ 1010.311 and 1010.306(a) as of March 1, 2011) required that a financial institution that engages in a currency transaction involving more than \$10,000 in U.S. Currency must file a report of the transaction with the Internal Revenue Service.

6. 31 C.F.R. § 103.22(c)(2) (recodified as 31 C.F.R. § 1010.313(b)) provided that multiple transactions at the same financial institution on the same day must be treated as a single transaction. Deposits made on a weekend or holiday are treated as if received on the next business day.

7. 31 U.S.C. § 5324(a)(3) and 31 C.F.R. § 1010.314(c) made it an offense to structure or assist in structuring, or attempt to structure or assist in structuring, any transaction with one or more domestic financial institutions.

8. 31 U.S.C. § 5324(a)(1) and 31 C.F.R. § 1010.314(a) made it an offense to cause or attempt to cause a domestic financial institution to fail to file a report required under 31 U.S.C. § 5313.

9. 31 C.F.R. § 103.11(gg) (recodified as 31 C.F.R. § 1010.100(xx)) defined “structuring” to include conducting one or more transactions in currency, in any amount, at one or more financial institutions, on one or more days, in any manner, for the purpose of evading the reporting requirements under § 103.22 (§ 1010.311). The regulation applied to a person “acting alone, or in conjunction with or on behalf of other persons,” and defined “in any manner” to include the breaking down of a single sum of currency exceeding \$10,000 into smaller sums, as well as conducting a series of currency transactions, including transactions “at or below \$10,000.” Finally, the regulation provided that “The transaction or transactions need not exceed the \$10,000 reporting threshold at any single financial institution on any single day in order to constitute structuring.”

10. On the dates set forth in Schedule A, which is incorporated herein, **JOHN B. ESNAASHARI** deposited, or caused a third party to deposit, U.S. currency into **CAR CITY, INC.**’s accounts at Bank of America, N.A. and M&T Bank, **M.G.M. MANAGEMENT, INC.**’s account at Bank of America, N.A., and **JOHN B. ESNAASHARI**’s accounts at Point Breeze Credit Union and M&T Bank in the amounts set forth in Schedule A

THE CHARGE

(Structuring Currency Deposits)

11. Between January 2, 2009 and October 22, 2010, in the District of Maryland, the defendants

JOHN B. ESNAASHARI

CAR CITY, INC. AND**M.G.M. MANAGEMENT, INC.**

knowingly structured currency transactions with one or more domestic financial institutions for the purpose of evading the reporting requirements of section 5313 of Title 31, United States Code, and the regulations promulgated thereunder, and as part of a pattern of illegal activity involving more than \$100,000 in a 12-month period.

SCHEDULE A

DEPOSIT DATE	BANK	ACCOUNT	BRANCH	CASH DEPOSIT
Friday, January 02, 2009	BOA	*****8888	Padonia	\$ 8,440.00
Friday, January 02, 2009	M&T	*****7300	Unknown	8,620.00
Friday, January 16, 2009	BOA	*****8888	Hunt Valley	8,030.00
Friday, January 23, 2009	BOA	*****8888	Parkville	8,459.00
Monday, January 26, 2009	BOA	*****8888	Hunt Valley	9,660.00
Monday, January 26, 2009	M&T	*****7300	Parkville	9,240.00
Wednesday, January 28, 2009	BOA	*****8888	Padonia	8,860.00
Saturday, January 31, 2009	BOA	*****8888	Padonia	2,700.00
Monday, February 02, 2009	BOA	*****5708	Padonia	3,000.00
Thursday, February 05, 2009	BOA	*****8888	Padonia	9,847.00
Wednesday, February 11, 2009	BOA	*****8888	Parkville	9,670.00
Tuesday, February 17, 2009	BOA	*****8888	Padonia	3,509.00
Wednesday, February 18, 2009	BOA	*****8888	Padonia	9,480.00
Friday, February 20, 2009	BOA	*****8888	Parkville	8,740.00
Friday, February 27, 2009	BOA	*****8888	Hunt Valley	9,670.00
Monday, March 02, 2009	BOA	*****8888	Hunt Valley	9,970.00
Tuesday, March 03, 2009	BOA	*****5708	Padonia	3,000.00
Tuesday, March 03, 2009	BOA	*****8888	Padonia	5,240.00
Wednesday, March 11, 2009	BOA	*****8888	Hunt Valley	9,220.00
Monday, March 16, 2009	BOA	*****8888	Parkville	6,980.00
Monday, March 23, 2009	BOA	*****8888	Parkville	9,416.00
Thursday, March 26, 2009	BOA	*****8888	Parkville	9,980.00
Friday, March 27, 2009	BOA	*****8888	Hunt Valley	2,960.00
Friday, March 27, 2009	BOA	*****8888	Padonia	9,321.00
Friday, March 27, 2009	BOA	*****5708	Hunt Valley	6,000.00
Tuesday, March 31, 2009	BOA	*****8888	Hunt Valley	9,114.00

Friday, April 03, 2009	BOA	*****8888	Padonia	8,550.00
Wednesday, April 08, 2009	BOA	*****8888	Parkville	9,772.00
Thursday, April 16, 2009	BOA	*****8888	Parkville	9,500.00
Friday, April 17, 2009	BOA	*****8888	Padonia	9,035.00
Thursday, April 23, 2009	BOA	*****8888	Padonia	9,625.00
Tuesday, April 28, 2009	BOA	*****8888	Hunt Valley	9,256.00
Tuesday, May 05, 2009	BOA	*****8888	Hunt Valley	9,262.00
Tuesday, May 12, 2009	BOA	*****8888	Hunt Valley	9,900.00
Tuesday, May 19, 2009	BOA	*****8888	Hunt Valley	9,680.00
Wednesday, May 20, 2009	BOA	*****8888	Padonia	9,850.00
Thursday, May 28, 2009	BOA	*****8888	Padonia	9,269.00
Friday, May 29, 2009	M&T	*****6692	Unknown	2,740.00
Friday, May 29, 2009	BOA	*****8888	Padonia	8,000.00
Friday, May 29, 2009	BOA	*****5708	Padonia	1,900.00
Thursday, June 04, 2009	BOA	*****8888	Padonia	7,425.00
Thursday, June 04, 2009	BOA	*****8888	Hunt Valley	9,960.00
Tuesday, June 09, 2009	BOA	*****8888	Padonia	9,980.00
Friday, June 12, 2009	BOA	*****8888	Padonia	7,106.00
Thursday, June 18, 2009	BOA	*****8888	Padonia	9,980.00
Thursday, June 25, 2009	BOA	*****8888	Padonia	9,980.00
Friday, June 26, 2009	BOA	*****8888	Hunt Valley	6,478.00
Saturday, June 29, 2009	BOA	*****5708	Padonia	4,400.00
Tuesday, June 30, 2009	M&T	*****6692	Unknown	7,360.00
Friday, July 03, 2009	BOA	*****8888	Padonia	8,875.00
Thursday, July 09, 2009	BOA	*****8888	Padonia	9,965.00
Wednesday, July 15, 2009	BOA	*****8888	Padonia	9,995.00
Thursday, July 16, 2009	BOA	*****8888	Padonia	8,930.00
Wednesday, July 22, 2009	BOA	*****8888	Padonia	9,980.00
Thursday, July 30, 2009	M&T	*****6692	Unknown	7,153.00
Friday, July 31, 2009	BOA	*****8888	Padonia	8,623.00
Saturday, August 08, 2009	BOA	*****8888	Padonia	8,934.00
Wednesday, August 12, 2009	BOA	*****8888	Padonia	9,594.00
Wednesday, August 12, 2009	BOA	*****8888	Padonia	9,980.00
Thursday, August 13, 2009	BOA	*****8888	Parkville	6,865.00
Monday, August 17, 2009	BOA	*****8888	Parkville	5,120.00
Monday, August 17, 2009	BOA	*****8888	Parkville	4,091.00
Wednesday, August 19, 2009	BOA	*****8888	Parkville	4,966.00
Thursday, August 20, 2009	BOA	*****8888	Parkville	2,609.00
Thursday, August 20, 2009	BOA	*****8888	Parkville	2,600.00
Friday, August 28, 2009	M&T	*****6692	Unknown	9,000.00

Wednesday, September 02, 2009	BOA	*****8888	Gardenville	9,905.00
Tuesday, September 08, 2009	BOA	*****8888	Parkville	8,190.00
Wednesday, September 09, 2009	BOA	*****8888	Padonia	9,660.00
Friday, September 11, 2009	M&T	*****6692	Unknown	6,150.00
Friday, September 18, 2009	BOA	*****8888	Gardenville	9,780.00
Wednesday, September 23, 2009	BOA	*****8888	Hunt Valley	9,960.00
Tuesday, September 29, 2009	BOA	*****8888	Padonia	9,960.00
Friday, October 02, 2009	BOA	*****8888	Padonia	7,920.00
Friday, October 02, 2009	BOA	*****5708	Padonia	1,000.00
Tuesday, October 06, 2009	BOA	*****8888	Hunt Valley	9,980.00
Thursday, October 08, 2009	BOA	*****8888	Padonia	9,900.00
Friday, October 09, 2009	BOA	*****8888	Parkville	5,400.00
Monday, October 12, 2009	BOA	*****8888	Padonia	9,740.00
Tuesday, October 13, 2009	BOA	*****8888	Hunt Valley	9,508.00
Monday, October 19, 2009	BOA	*****8888	Parkville	9,660.00
Saturday, October 24, 2009	BOA	*****8888	Hunt Valley	8,310.00
Saturday, October 24, 2009	BOA	*****8888	Padonia	9,980.00
Thursday, October 29, 2009	BOA	*****5708	Hunt Valley	4,000.00
Friday, October 30, 2009	M&T	*****6692	Unknown	5,240.00
Tuesday, November 03, 2009	BOA	*****8888	Padonia	8,650.00
Friday, November 06, 2009	BOA	*****8888	Padonia	9,960.00
Thursday, November 12, 2009	BOA	*****8888	Hunt Valley	8,130.00
Wednesday, November 18, 2009	BOA	*****8888	Padonia	9,920.00
Wednesday, November 25, 2009	BOA	*****8888	Padonia	8,570.00
Wednesday, November 25, 2009	BOA	*****8888	Hunt Valley	9,970.00
Friday, November 27, 2009	BOA	*****5708	Padonia	2,548.00
Monday, November 30, 2009	M&T	*****6692	Unknown	3,246.00
Monday, November 30, 2009	M&T	*****6692	Unknown	4,000.00
Thursday, December 03, 2009	BOA	*****8888	Hunt Valley	3,271.00
Thursday, December 03, 2009	BOA	*****8888	Padonia	9,980.00
Tuesday, December 08, 2009	BOA	*****8888	Padonia	4,100.00
Monday, December 14, 2009	BOA	*****8888	Gardenville	9,980.00
Friday, December 18, 2009	BOA	*****8888	Hunt Valley	8,254.00
Friday, December 18, 2009	BOA	*****8888	Padonia	5,319.00
Thursday, December 24, 2009	BOA	*****8888	Padonia	9,906.00
Monday, December 28, 2009	BOA	*****5708	Hunt Valley	2,533.00
				\$ 787,994.00
Saturday, January 02, 2010	BOA	*****8888	Padonia	\$ 9,652.00

Friday, January 08, 2010	BOA	*****8888	Parkville	9,980.00
Friday, January 08, 2010	BOA	*****8888	Padonia	6,305.00
Friday, January 15, 2010	BOA	*****8888	Hunt Valley	9,940.00
Tuesday, January 19, 2010	BOA	*****8888	Parkville	6,624.00
Wednesday, January 20, 2010	BOA	*****8888	Gardenville	9,870.00
Friday, January 22, 2010	BOA	*****5708	Gardenville	8,953.00
Wednesday, January 27, 2010	BOA	*****8888	Padonia	9,435.00
Monday, February 01, 2010	BOA	*****8888	Padonia	9,776.00
Thursday, February 04, 2010	BOA	*****8888	Parkville	9,960.00
Thursday, February 04, 2010	BOA	*****8888	Padonia	7,041.00
Tuesday, February 16, 2010	BOA	*****8888	Parkville	3,200.00
Tuesday, February 16, 2010	BOA	*****8888	Parkville	6,000.00
Wednesday, February 17, 2010	BOA	*****8888	Parkville	4,500.00
Thursday, February 18, 2010	BOA	*****8888	Parkville	3,400.00
Monday, February 22, 2010	BOA	*****8888	Parkville	7,000.00
Tuesday, February 23, 2010	BOA	*****8888	Padonia	9,980.00
Friday, February 26, 2010	BOA	*****5708	Padonia	5,175.00
Tuesday, March 09, 2010	BOA	*****8888	Parkville	2,005.00
Friday, March 26, 2010	BOA	*****8888	Padonia	4,000.00
Wednesday, March 31, 2010	M&T	*****6692	Unknown	3,000.00
Thursday, April 01, 2010	PBCU	*****0280-2	Hunt Valley	2,150.00
Thursday, April 01, 2010	PBCU	*****0280-2	Hunt Valley	3,085.00
Tuesday, April 06, 2010	PBCU	*****0280-2	Hunt Valley	6,990.00
Thursday, April 08, 2010	PBCU	*****0280-2	Hunt Valley	9,775.00
Friday, April 16, 2010	BOA	*****8888	Padonia	152.00
Thursday, April 22, 2010	BOA	*****8888	Padonia	3,527.00
Friday, April 23, 2010	BOA	*****8888	Padonia	3,469.08
Tuesday, April 27, 2010	M&T	*****6692	Unknown	1,600.00
Tuesday, April 27, 2010	BOA	*****8888	Padonia	4,306.00
Thursday, April 29, 2010	BOA	*****8888	Padonia	113.41
Saturday, May 01, 2010	BOA	*****8888	Padonia	9,907.00
Monday, May 03, 2010	BOA	*****8888	Padonia	2,174.00
Wednesday, May 12, 2010	BOA	*****8888	Padonia	4,400.00
Tuesday, May 18, 2010	BOA	*****8888	Padonia	7,600.00
Friday, May 21, 2010	BOA	*****8888	Padonia	9,439.00
Thursday, May 27, 2010	BOA	*****8888	Padonia	7,980.00
Friday, May 28, 2010	M&T	*****6692	Unknown	6,800.00
Friday, May 28, 2010	M&T	*****6692	Unknown	578.00
Friday, May 28, 2010	BOA	*****5708	Padonia	5,875.00
Friday, June 04, 2010	BOA	*****8888	Padonia	5,094.00
Friday, June 11, 2010	BOA	*****8888	Padonia	8,954.00

Friday, June 11, 2010	PBCU	*****0280-2	Hunt Valley	9,260.00
Thursday, June 17, 2010	PBCU	*****0280-2	Hunt Valley	9,500.00
Thursday, June 17, 2010	BOA	*****8888	Padonia	9,688.00
Friday, June 18, 2010	PBCU	*****0280-2	Hunt Valley	9,500.00
Wednesday, June 23, 2010	PBCU	*****0280-2	Hunt Valley	5,000.00
Thursday, June 24, 2010	BOA	*****8888	Hunt Valley	8,874.00
Monday, June 28, 2010	M&T	*****6692	Unknown	3,980.00
Monday, June 28, 2010	BOA	*****5708	Padonia	2,011.00
Friday, July 09, 2010	PBCU	*****0280-2	Hunt Valley	9,980.00
Friday, July 09, 2010	BOA	*****8888	Padonia	7,164.10
Wednesday, July 21, 2010	BOA	*****8888	Padonia	9,601.00
Tuesday, July 27, 2010	BOA	*****5708	Padonia	6,874.11
Wednesday, July 28, 2010	M&T	*****6692	Unknown	6,000.00
Thursday, August 05, 2010	PBCU	*****0280-2	Hunt Valley	9,000.00
Thursday, August 12, 2010	BOA	*****8888	Padonia	8,995.00
Tuesday, August 17, 2010	BOA	*****8888	Padonia	9,980.00
Thursday, August 19, 2010	BOA	*****8888	Padonia	8,792.00
Friday, August 20, 2010	BOA	*****8888	Padonia	9,950.00
Friday, August 20, 2010	BOA	*****8888	Hunt Valley	9,950.00
Tuesday, August 24, 2010	BOA	*****8888	Unknown	9,959.00
Saturday, August 28, 2010	M&T	*****6692	Unknown	9,000.00
Monday, August 30, 2010	M&T	*****6692	Unknown	3,000.00
Wednesday, September 01, 2010	BOA	*****8888	Hunt Valley	9,560.00
Wednesday, September 01, 2010	BOA	*****8888	Padonia	4,206.00
Monday, September 13, 2010	BOA	*****8888	Padonia	9,666.00
Friday, September 17, 2010	BOA	*****8888	Padonia	9,980.00
Friday, September 24, 2010	M&T	*****6692	Unknown	5,000.00
Friday, September 24, 2010	BOA	*****8888	Padonia	7,620.00
Friday, September 24, 2010	BOA	*****5708	Padonia	1,820.00
Thursday, September 30, 2010	PBCU	*****0280-2	Hunt Valley	9,900.00
Monday, October 04, 2010	M&T	*****6692	Unknown	1,500.00
Thursday, October 07, 2010	BOA	*****8888	Hunt Valley	9,980.00
Thursday, October 07, 2010	BOA	*****8888	Padonia	9,348.00
Thursday, October 14, 2010	M&T	*****6692	Unknown	3,000.00
Thursday, October 14, 2010	BOA	*****8888	Padonia	4,666.00
Friday, October 15, 2010	BOA	*****8888	Padonia	9,920.00
Friday, October 22, 2010	BOA	*****8888	Padonia	1,244.55
Friday, October 22, 2010	BOA	*****8888	Padonia	500.00
Friday, October 22, 2010	BOA	*****5708	Padonia	3,000.00
Monday, October 25, 2010	M&T	*****6692	Unknown	3,300.00
Tuesday, October 26, 2010	BOA	*****8888	Padonia	2,085.00

Wednesday, October 27, 2010	BOA	*****8888	Parkville	1,713.00
Thursday, October 28, 2010	BOA	*****8888	Parkville	1,850.00
Friday, October 29, 2010	BOA	*****8888	Parkville	2,750.00
Monday, November 01, 2010	BOA	*****8888	Parkville	2,100.00
Monday, November 01, 2010	BOA	*****8888	Parkville	3,000.00
Tuesday, November 02, 2010	BOA	*****8888	Parkville	1,500.00
Wednesday, November 03, 2010	BOA	*****8888	Parkville	3,000.00
Thursday, November 04, 2010	BOA	*****8888	Gardenville	3,000.00
Friday, November 05, 2010	BOA	*****8888	Gardenville	3,000.00
Monday, November 08, 2010	BOA	*****8888	Parkville	2,000.00
Wednesday, November 10, 2010	BOA	*****8888	Parkville	5,097.00
Monday, November 15, 2010	M&T	*****6692	Unknown	5,000.00
Friday, November 26, 2010	BOA	*****5708	Padonia	2,913.02
Friday, November 26, 2010	M&T	*****6692	Unknown	4,800.00
Tuesday, December 07, 2010	M&T	*****6692	Unknown	3,400.00
Wednesday, December 22, 2010	M&T	*****6692	Unknown	2,000.00
Wednesday, December 22, 2010	BOA	*****8888	Padonia	1,080.00
Thursday, December 30, 2010	M&T	*****6692	Unknown	1,000.00
Thursday, December 30, 2010	BOA	*****8888	Padonia	5,000.00
Thursday, December 30, 2010	BOA	*****5708	Padonia	2,000.00
				\$ 588,321.27
				\$ 1,376,315.27

31 U.S.C. § 5324(a)(3)

COUNTS 2-8
(Attempting to Cause a Financial Institution to Fail to File)

The Grand Jury for the District of Maryland further charges that:

12. The allegations set forth in paragraphs 1 through 10 of Count One of the Superseding Indictment are hereby realleged and incorporated by reference here.

THE CHARGES

13. On the following dates, in the District of Maryland, the defendants

JOHN B. ESNAASHARI AND

CAR CITY, INC.

conducted multiple currency transactions on the same day at the same bank, by making multiple currency deposits into Bank of America account no. *****8888, each in an amount under \$10,000, for the purpose of evading the reporting requirements of 31 U.S.C. § 5313(a) and the regulations prescribed thereunder, and in so doing did cause and attempt to cause a domestic financial institution to fail to file a report required under 31 U.S.C. § 5313(a) and the regulations prescribed thereunder, and did so as part of a pattern of illegal activity involving more than \$100,000 in a 12-month period.

COUNT	DATE	BANK	ACCT	TIME	BRANCH	CASH DEPOSIT
2	Thursday, June 04, 2009	BOA	*****8888	2:17 pm	Padonia	7,425.00
	Thursday, June 04, 2009	BOA	*****8888	3:24 pm	Hunt Valley	9,960.00
3	Wednesday, November 25, 2009	BOA	*****8888	12:09 pm	Padonia	8,570.00
	Wednesday, November 25, 2009	BOA	*****8888	12:29 pm	Hunt Valley	9,970.00
4	Thursday, December 3, 2009	BOA	*****8888	2:26 pm	Hunt Valley	3,271.00
	Thursday, December 3, 2009	BOA	*****8888	2:10 pm	Padonia	9,980.00
5	Friday, December 18, 2009	BOA	*****8888	2:17 pm	Hunt Valley	8,254.00
	Friday, December 18, 2009	BOA	*****8888	1:57 pm	Padonia	5,319.00
6	Friday, January 08, 2010	BOA	*****8888	3:17 pm	Parkville	9,980.00
	Friday, January 08, 2010	BOA	*****8888	3:57 pm	Padonia	6,305.00
7	Thursday, February 04, 2010	BOA	*****8888	10:18 pm	Parkville	9,960.00
	Thursday, February 04, 2010	BOA	*****8888	11:01 pm	Padonia	7,041.00
8	Thursday, October 07, 2010	BOA	*****8888	9:42 am	Hunt Valley	9,980.00
	Thursday, October 07, 2010	BOA	*****8888	10:04 am	Padonia	9,348.00

31 U.S.C. § 5324(a)(1)

COUNTS 9-11
(Structuring Currency Deposits)

The Grand Jury for the District of Maryland further charges that:

14. The allegations set forth in paragraphs 1 through 10 of Count One of the Superseding Indictment are hereby realleged and incorporated by reference here.

THE CHARGES

15. On the following dates, in the District of Maryland, the defendants

**JOHN B. ESNAASHARI AND
CAR CITY, INC**

knowingly structured currency transactions with domestic financial institutions for the purpose of evading the reporting requirements of section 5313 of Title 31, United States Code, and the regulations promulgated thereunder, by making multiple currency deposits in amounts under \$10,000 at a different bank on the same day.

COUNT	DATE	BANK	ACCT	TIME	BRANCH	DEPOSIT
9	Friday, June 11, 2010	BOA	*****8888	2:06 pm	Padonia	8,954.00
	Friday, June 11, 2010	PBCU	*****0280-2	2:35 pm	Hunt Valley	9,260.00
10	Thursday, June 17, 2010	PBCU	*****0280-2	12:58 pm	Hunt Valley	9,500.00
	Thursday, June 17, 2010	BOA	*****8888	Unknown	Padonia	9,688.00
11	Friday, July 09, 2010	PBCU	*****0280-2	2:58 pm	Hunt Valley	9,980.00
	Friday, July 09, 2010	BOA	*****8888	unknown	Padonia	7,164.10

31 U.S.C. § 5324(a)(3)

COUNT 12
(Making and Subscribing a False Tax Return)

The Grand Jury for the District of Maryland further charges that:

16. The allegations set forth in paragraphs 1 through 10 of Counts One of the Superseding Indictment are hereby realleged and incorporated by reference here.

THE CHARGE

17. On or about March 14, 2008, in the District of Maryland, the defendant,

JOHN B. ESNAASHARI

did willfully make and subscribe a U.S. Corporation Income Tax Return, IRS Form 1120 for Phoenix Sedan, Inc. for the year 2007, which was verified by a written declaration that it was made under the penalties of perjury and which **ESNAASHARI** did not believe to be true and correct as to every material matter. Line 1 of that 2007 U.S. Corporation Income Tax Return,

IRS Form 1120, which was prepared and signed in the District of Maryland and filed with the Internal Revenue Service, represented that Phoenix Sedan, Inc.'s total gross receipts or sales was \$55,200, whereas, as **ESNAASHARI** then and there knew that Phoenix Sedan, Inc.'s total gross receipts or sales were substantially in excess of that amount.

26 U.S.C. § 7206(1)

COUNT 13
(Making and Subscribing a False Tax Return)

The Grand Jury for the District of Maryland further charges that:

18. The allegations set forth in paragraphs 1 through 10 of Counts One of the Superseding Indictment are hereby realleged and incorporated by reference here.

THE CHARGE

19. On or about March 9, 2009, in the District of Maryland, the defendant,

JOHN B. ESNAASHARI

did willfully make and subscribe a U.S. Corporation Income Tax Return, IRS Form 1120 for Riders Inc. for the year 2008, which was verified by a written declaration that it was made under the penalties of perjury and which **ESNAASHARI** did not believe to be true and correct as to every material matter. Line 1 of that 2008 U.S. Corporation Income Tax Return, IRS Form 1120, which was prepared and signed in the District of Maryland and filed with the Internal Revenue Service, represented that Riders Inc.'s total gross receipts or sales was \$67,920, whereas, as **ESNAASHARI** then and there knew that Riders Inc.'s total gross receipts or sales were substantially in excess of that amount.

26 U.S.C. § 7206(1)

COUNT 14
(Making and Subscribing a False Tax Return)

The Grand Jury for the District of Maryland further charges that:

20. The allegations set forth in paragraphs 1 through 10 of Counts One of the Superseding Indictment are hereby realleged and incorporated by reference here.

THE CHARGE

21. On or about March 2, 2010, in the District of Maryland, the defendant,

JOHN B. ESNAASHARI

did willfully make and subscribe a U.S. Corporation Income Tax Return, IRS Form 1120 for Maryland Transport, Inc. for the year 2009, which was verified by a written declaration that it was made under the penalties of perjury and which **ESNAASHARI** did not believe to be true and correct as to every material matter. Line 1 of that 2009 U.S. Corporation Income Tax Return, IRS Form 1120, which was prepared and signed in the District of Maryland and filed with the Internal Revenue Service, represented that Maryland Transport, Inc.'s total gross receipts or sales was \$72,540, whereas, as **ESNAASHARI** then and there knew that Maryland Transport, Inc.'s total gross receipts or sales were substantially in excess of that amount.

26 U.S.C. § 7206(1)

FORFEITURE

1. Upon the conviction of any defendant for any of the offenses alleged in Count 1 through 11 of this Superseding Indictment, the following property shall be forfeited to the United States pursuant to Title 31, United States Code, Section 5317(c)(1) and Title 28, United States Code, Section 2461(c): all property, real and personal, involved in the offense, and any property traceable thereto.

2. The property subject to forfeiture includes but is not limited to a sum of money in the amount of at least **\$1,376,315.27**.

3. If any of the property described above, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without

difficulty,

the United States of America shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

31 U.S.C. § 5317(c)(1); 28 U.S.C. § 2461(c); FED. R. CRIMINAL. P. 32.2(a),

Rod J. Rosenstein / ETS
ROD J. ROSENSTEIN
UNITED STATES ATTORNEY

A TRUE BILL:

3/5/2014
Date

SIGNATURE REDACTED

Foreperson